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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL(IT) NO. 43 OF 2024

Commissioner Of Income Tax International Tax Transfer Pricing Pune ...Appellant

Versus

ANSYS Inc ...Respondent

Mr. A.K. Saxena, for Appellant.

Mr. Nishit M. Gandhi, a/w Aadnya C. Bhandari,for Respondent.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 24 September 2025

P.C.:-

1. Heard Mr. Saxena, learned counsel for the appellant and Mr. Nishit Gandhi, learned counsel for the respondent.

2. Mr. Saxena urges the admission of this appeal on the following substantial questions of law :-

> *"A. Whether on facts and circumstances of the case and in law, the Hon. ITAT has erred in holding that the consideration received on sale of software is not 'royalty' under Explanation 2 to section 9(1)(iv) of the Act.*
>
> *B. Whether on facts and circumstances of the case and in law, the Hon. ITAT has erred in holding that the consideration received on sale of software is not "royalty' as it is not covered by the definition of "royalty' under DTAA between India and USA."*

3. Mr. Gandhi submits that the above issues have been answered in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of ***Engineering Analysis Centre of Excellence Private Limited vs. The Commissioner of Income Tax & Anr*** [1]. We have considered the substantial questions of law now sought to be raised or relied upon in this appeal.

4. In our judgment, this questions stand answered against the Revenue and in favour of the assessee by the decision of the Hon'ble Supreme Court in the case of *Engineering Analysis Centre of Excellence Private Limited* (supra).

5. Accordingly, there is no point in admitting this appeal.

6. This appeal is rejected on the above ground. No costs.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**

[1]. 2021 (3) TMI 138